

DECLARATION AND POWER OF ATTORNEY

As a below named inventors, we hereby declare that:

Our residences, post office addresses and citizenships are as stated below next to our names.

We believe we are the original, first and sole inventors of the subject matter which is claimed and for which a patent is sought on the invention entitled:

INTERNET-BASED EMPLOYEE STOCK OPTION PLANNER

the specification of which

(check one) is attached hereto
 was filed on _____ as Application Serial No: _____
 and was amended on (if applicable) _____

We hereby state that we have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

We acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, §1.56(a).

We hereby claim foreign priority benefits under Title 35, United States Code, §119 (a) - (d) of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

Prior Foreign Application(s)

			Priority Claimed	
□	(NUMBER)	(COUNTRY)	(DAY/MONTH/YEAR FILED)	[] []
□	(NUMBER)	(COUNTRY)	(DAY/MONTH/YEAR FILED)	YES NO
□	(NUMBER)	(COUNTRY)	(DAY/MONTH/YEAR FILED)	[] []

We hereby claim that the benefit under Title 35, United States Code, §120 of any United States application(s) or PCT International application(s) designating the United States of America listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, §112, we acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, §1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application:

□	(APPLICATION SERIAL NO.)	(FILING DATE)	(STATUS) (PATENTED, PENDING, ABANDONED)
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If more space is needed for any of the above categories, please continue on an additional form and SIGN.

WE HEREBY APPOINT THE FOLLOWING AS OUR ATTORNEY OR AGENT(S) WITH FULL POWER OF SUBSTITUTION TO PROSECUTE THIS APPLICATION AND TRANSACT ALL BUSINESS IN THE PATENT OFFICE CONNECTED THEREWITH:

Name	Reg. No.	Name	Reg. No.
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Robert K. Tendler 24,581

SEND CORRESPONDENCE TO: NAME PHONE NO. STREET CITY & STATE ZIP CODE

Robert K. Tendler	(617) 723-7268	65 Atlantic Avenue	Boston, MA
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We hereby declare that all statements made herein of our own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of sole or first inventor: Bruce Brumberg

Inventor Signature: Bruce Brumberg Date: 9/23/00

Residence: 76 Berkshire Road, Newton, MA 02460

Country of Citizenship: U.S.A.

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